





















**Municipal Harbor System
Financial Analysis
As Of, And For the Six-Month Period Ending December, 2016**

KPI Dashboard

Indicator	Amount	Compared To Last Yr	Compared To Plan
Revenue	1,327,459		
Earnings Before Interest	(319,929)		
Earnings Before Interest and Depreciation	223,276		
Net Income	357,673		
Total Working Capital	7,147,545		
Repair Reserve (1% of PPI)	324,307		
Working Capital Appropriated For Projects	282,523		
Undesignated Working Capital	6,540,715		
Days Cash on Hand, Total Working Capital	1,190.17		
Days Cash on Hand, Undesignated Working Capital	1,089.12		

The Municipal Harbor System is being adversely affected by the cost of solid waste disposal, now being charged by the contractor for Municipal facilities. This is the reason underlying negative comparisons in costs of operations. The unanticipated cost increase is causing the Harbor System to fall behind its business plan. Working capital, however, is \$200,000 ahead of the target amount for the end of FY20017 in the Harbor System Long Range Fiscal Plan (\$7,147,545 versus \$6,935,215).

City and Borough of Sitka
Harbor Fund
Income Statement
For The Twelve-Month Period Ending June 30, 2017
(Unaudited)

	Jul-Sep 2016	Oct-Dec 2016	Jan-Mar 2017	Apr-Jun 2017	FY2017 YTD	FY2016 YTD	Variance To FY2016 YTD	FY2017 Plan (\$/L - 25.00%)	Variance To FY2017 Plan
Revenue:									
Permanent Moorage	498,925	412,668	-	-	911,593	883,770	27,823	895,950	15,643
Transient Moorage	179,282	14,477	-	-	193,759	214,635	(20,876)	189,500	4,259
Lightering Fees	20,626	-	-	-	20,626	66,460	(45,834)	35,000	(14,374)
Other Operating Revenue	39,358	162,123	-	-	201,481	180,161	21,320	140,650	60,831
Total Revenue:	738,191	589,268	-	-	1,327,459	1,345,026	(17,567)	1,261,100	66,359
Cost of Sales:									
Operations	454,397	327,822	-	-	782,219	487,866	(294,353)	620,895	(161,325)
Jobbing	-	-	-	-	-	-	-	-	-
Depreciation	271,602	271,603	-	-	543,205	330,696	(212,509)	543,205	-
Total Cost of Sales:	725,999	599,425	-	-	1,325,424	818,562	(506,862)	1,164,100	(161,325)
Gross Margin:	12,192 1.65%	(10,157) -1.72%	-	-	2,035 0.15%	526,464 39.14%	(524,429) -38.99%	97,001 7.69%	(94,966) -46.68%
Selling and Administrative Expenses	151,753	170,211	-	-	321,964	394,243	72,279	391,209	69,245
Earnings Before Interest (EBI):	(139,561) -18.91%	(180,368) -30.61%	-	-	(319,929) -24.10%	132,221 9.83%	(452,150) -33.93%	(294,209) -23.33%	(25,721) -10.60%
Non-operating Revenue and Expense:									
Raw Fish Tax	250,000	250,000	-	-	500,000	478,500.00	21,500.00	500,000	-
Other Non-Operating Revenue:	171,395	76,829	-	-	248,224	94,918.00	153,306.00	203,650	44,574
Grant Revenue	-	16,150	-	-	16,150	-	16,150.00	-	16,150
Bond Fund Interest Revenue:	-	-	-	-	-	-	-	-	-
Interest Expense Bonds:	(41,004)	(41,004)	-	-	(82,008)	(85,152.00)	3,144.00	(82,008)	-
Interest Expense Loans:	(2,382)	(2,382)	-	-	(4,764)	(4,764.00)	-	(4,764)	-
Total Non-operating Revenue & Expense:	378,009	299,593	-	-	677,602	483,502	194,100	616,878	(422,778)
Net Income:	238,448 32.30%	119,225 20.23%	-	-	357,673 26.94%	615,723 45.78%	(258,050) 1468.95%	322,670 25.59%	35,004 52.75%
Earnings Before Interest and Depreciation (EBIDA):	132,041 17.89%	91,235 15.48%	-	-	223,276 16.82%	462,917 34.42%	(239,641) -17.60%	248,997 19.74%	(25,721) -37.34%
Bond Covenant Ratio	6.25	4.72							
Debt Principal Coverage									
Simple Cash Flow (Net Income Plus Depreciation)	510,050	390,828	-	-	900,878	615,723	285,155	865,875	35,004
Debt Principal	47,587	47,587	-	-	95,174	92,676	(2,498)	95,174	-
Debt Principal Coverage Surplus/Deficit	462,463	343,241	-	-	805,704	523,047	282,657	770,701	35,004
Debt Principal Coverage Percentage	1072%	821%			946.56%	664.38%	282.18%	909.78%	36.78%
Simple Asset Replacement Coverage									
Debt Principal Coverage Surplus/Deficit (From Above)	462,463	343,241	-	-	805,704	523,047	282,657	770,701	35,004
Depreciation	271,602	271,603	-	-	543,205	523,047	(20,158)	543,205	-
Cash Accumulated For/(Taken From) Asset Replacement	190,861	71,638	-	-	262,499	-	262,499	227,496	35,004

City and Borough of Sitka
Harbor Fund
Income Statement
For The Twelve-Month Period Ending June 30, 2017
(Unaudited)

Working Capital

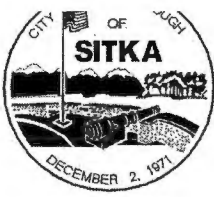
Cash Flow:

Net Income Plus Depreciation Less Principal CapEx, Accruals, and other Balance Sheet Changes	462,463	343,241	-	-	805,704	523,047	282,657	770,701	35,004
Increase in (Decrease in) Working Capital	301,590	(233,489)	-	-	68,101	(98,928)	167,029	68,101	-
	764,053	109,752	-	-	873,805	424,119	449,686	838,802	35,004
Plus Beginning Total Working Capital	6,273,740	7,037,793	-	-	6,273,740	7,775,183	(1,501,443)	6,273,740	-
Equals Ending Total Working Capital:	7,037,793	7,147,545			7,147,545	8,199,302	(1,051,757)	7,112,542	35,004

Working Capital Detail:

Repair Reserve (1% of PPE):	324,307	324,307			324,307
Working Capital Designated for CapEx	458,696	282,523	-	-	282,523
Undesignated Working Capital	6,254,790	6,540,715	-	-	6,540,715
Total Working Capital:	7,037,793	7,147,545			7,147,545
Days On Hand Annual Cash Outlays In Total Working Capital:	978.78	1,190.17			1,190.17
Days On Hand Annual Cash Outlays In Total Working Capital Less Repair Reserve:	968.49	1,177.84			1,177.84
Days On Hand Annual Cash Outlays In Undesignated Working Capital	869.89	1,089.12			1,089.12
Working Capital Calculation:					
Current Assets	7,701,390	7,803,279	-	-	7,803,279
Current Liabilities	(473,248)	(465,385)	-	-	(465,385)
CPLTD	(190,349)	(190,349)	-	-	(190,349)
Total Working Capital	7,037,793	7,147,545			7,147,545

Unspent Capital Project Working Capital Appropriations	Beginning 7/1 Working Capital	2017 Appropriations	Cash	Unbilled		Expenses	A/P	YTD Working Capital
				A/R	A/R			
80242 - Seplane Base Planning Study	\$ -	\$ -	\$ (3,440.19)	\$ -	\$ -	\$ 3,440.19	\$ (3,440.19)	\$ (3,440.19)
90757 - Transient Float	\$ 109,476.84	\$ -	\$ 624,220.11	\$ -	\$ -	\$ [267,166.47]	\$ (252,324.80)	\$ 371,895.31
90798 - Eliason Electrical Upgrades	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
90799 - Eliason Flotation Upgrades	\$ 40,200.00	\$ -	\$ 40,200.00	\$ -	\$ -	\$ -	\$ -	\$ 40,200.00
90810 - Sealing Cove Maintenance	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
90818 - Float Plane Dock	\$ -	\$ -	\$ (156,132.39)	\$ -	\$ -	\$ 156,132.39	\$ -	\$ (156,132.39)
Totals:	\$ 179,676.84	\$ -	\$ 534,847.53	\$ -	\$ -	\$ (107,593.89)	\$ (252,324.80)	\$ 282,522.73



Income Statement

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101	PERS Relief						
3101.004	Raw Fish Tax	1,000,000.00	.00	.00	1,000,000.00	0	879,792.89
3101.017	PERS Relief	.00	.00	.00	.00	+++	35,499.60
3101 - PERS Relief Totals		\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	0%	\$915,292.49
Department 310 - State Revenue Totals		\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	0%	\$915,292.49
Department 315 - Federal Revenue							
3151	Grant Revenue						
3151.003	Grant Revenue	.00	.00	16,150.18	(16,150.18)	+++	45,781.16
3151 - Grant Revenue Totals		\$0.00	\$0.00	\$16,150.18	(\$16,150.18)	+++	\$45,781.16
Department 315 - Federal Revenue Totals		\$0.00	\$0.00	\$16,150.18	(\$16,150.18)	+++	\$45,781.16
Department 340 - Operating Revenue							
3441	Moorage-Permanent						
3441.000	Moorage-Permanent	1,791,900.00	537.22	911,593.26	880,306.74	51	1,711,270.16
3441 - Moorage-Permanent Totals		\$1,791,900.00	\$537.22	\$911,593.26	\$880,306.74	51%	\$1,711,270.16
3442	Moorage-Transient						
3442.000	Moorage-Transient	379,000.00	5,905.10	193,759.40	185,240.60	51	381,235.65
3442 - Moorage-Transient Totals		\$379,000.00	\$5,905.10	\$193,759.40	\$185,240.60	51%	\$381,235.65
3444	Airplane Float Fees						
3444.000	Airplane Float Fees	.00	.00	595.00	(595.00)	+++	1,101.47
3444 - Airplane Float Fees Totals		\$0.00	\$0.00	\$595.00	(\$595.00)	+++	\$1,101.47
3445	Lightering Fees						
3445.000	Lightering Fees	70,000.00	.00	20,625.66	49,374.34	29	66,460.46
3445 - Lightering Fees Totals		\$70,000.00	\$0.00	\$20,625.66	\$49,374.34	29%	\$66,460.46
3446	Recreation Vehicle Fees						
3446.000	Recreation Vehicle Fees	9,700.00	56.86	6,645.26	3,054.74	69	6,561.67
3446 - Recreation Vehicle Fees Totals		\$9,700.00	\$56.86	\$6,645.26	\$3,054.74	69%	\$6,561.67
3447	Harbor Assessment Fee						
3447.000	Harbor Assessment Fee	110,000.00	.00	107,928.00	2,072.00	98	108,704.00
3447 - Harbor Assessment Fee Totals		\$110,000.00	\$0.00	\$107,928.00	\$2,072.00	98%	\$108,704.00
3491	Jobbing-Labor						
3491.000	Jobbing-Labor	.00	1,411.66	5,371.66	(5,371.66)	+++	247.50
3491 - Jobbing-Labor Totals		\$0.00	\$1,411.66	\$5,371.66	(\$5,371.66)	+++	\$247.50



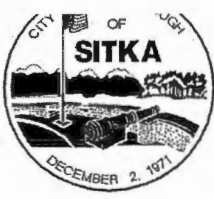
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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 340 - Operating Revenue							
3493	Jobbing-Equipment						
3493.000	Jobbing-Equipment	.00	.00	.00	.00	+++	172.00
3493 - Jobbing-Equipment Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$172.00
3494	Jobbing-Outside Contracts						
3494.000	Jobbing-Outside Contracts	.00	.00	13,262.31	(13,262.31)	+++	.00
3494 - Jobbing-Outside Contracts Totals		\$0.00	\$0.00	\$13,262.31	(\$13,262.31)	+++	\$0.00
Department 340 - Operating Revenue Totals		\$2,360,600.00	\$7,910.84	\$1,259,780.55	\$1,100,819.45	53%	\$2,275,752.91
Department 350 - Non-Operating Revenue							
3501	Launch Ramp Fees						
3501.003	Other Revenue	60,000.00	700.00	6,984.88	53,015.12	12	13,961.20
3501.004	Daily Electric Billing	48,600.00	3,483.23	42,068.83	6,531.17	87	56,015.11
3501.005	Hoist Revenue	2,400.00	.00	1,234.05	1,165.95	51	2,690.96
3501.006	Launch Ramp Fees	7,000.00	705.00	2,349.00	4,651.00	34	14,358.00
3501 - Launch Ramp Fees Totals		\$118,000.00	\$4,888.23	\$52,636.76	\$65,363.24	45%	\$87,025.27
Department 350 - Non-Operating Revenue Totals		\$118,000.00	\$4,888.23	\$52,636.76	\$65,363.24	45%	\$87,025.27
Department 360 - Uses of Prop & Investment							
3610	Interest Income						
3610.000	Interest Income	197,300.00	12,072.33	78,228.73	119,071.27	40	191,751.18
3610 - Interest Income Totals		\$197,300.00	\$12,072.33	\$78,228.73	\$119,071.27	40%	\$191,751.18
3612	Change in FMV - Investmnt						
3612.000	Change in FMV - Investmnt	.00	.00	.00	.00	+++	(27,495.53)
3612 - Change in FMV - Investmnt Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$27,495.53)
3615	Gain(Loss)on Investments						
3615.000	Gain(Loss)on Investments	.00	.00	.00	.00	+++	(.25)
3615 - Gain(Loss)on Investments Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$0.25)
Department 360 - Uses of Prop & Investment Totals		\$197,300.00	\$12,072.33	\$78,228.73	\$119,071.27	40%	\$164,255.40
Department 370 - Interfund Billings							
3701	Interfund Billing CPET						
3701.194	Interfund Billing CPET	30,600.00	.00	.00	30,600.00	0	.00
3701 - Interfund Billing CPET Totals		\$30,600.00	\$0.00	\$0.00	\$30,600.00	0%	\$0.00
Department 370 - Interfund Billings Totals		\$30,600.00	\$0.00	\$0.00	\$30,600.00	0%	\$0.00



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
REVENUE							
Division 300 - Revenue							
Department 380 - Miscellaneous							
3807	Miscellaneous						
3807.000	Miscellaneous	.00	.00	.00	.00	+++	3,849.30
3807 - Miscellaneous Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$3,849.30
3820	Bad Debt Collected						
3820.000	Bad Debt Collected	13,000.00	.00	9,953.13	3,046.87	77	9,372.66
3820 - Bad Debt Collected Totals		\$13,000.00	\$0.00	\$9,953.13	\$3,046.87	77%	\$9,372.66
Department 380 - Miscellaneous Totals		\$13,000.00	\$0.00	\$9,953.13	\$3,046.87	77%	\$13,221.96
Department 390 - Cash Basis Receipts							
3950	Transfer In Comm Pass Tax						
3950.100	Transfer In General Fund	40,000.00	.00	.00	40,000.00	0	37,989.00
3950.171	Transfer In SE Econ Dev	170,000.00	.00	170,000.00	.00	100	.00
3950.194	Transfer In Comm Pass Tax	.00	5,089.00	5,089.00	(5,089.00)	+++	17,795.00
3950 - Transfer In Comm Pass Tax Totals		\$210,000.00	\$5,089.00	\$175,089.00	\$34,911.00	83%	\$55,784.00
Department 390 - Cash Basis Receipts Totals		\$210,000.00	\$5,089.00	\$175,089.00	\$34,911.00	83%	\$55,784.00
Division 300 - Revenue Totals		\$3,929,500.00	\$29,960.40	\$1,591,838.35	\$2,337,661.65	41%	\$3,557,113.19
Division 680 - Transfers Between Funds							
3950	Interfund Transfers In						
3950.000	Interfund Transfers In	.00	.00	.00	.00	+++	8,429,929.35
3950 - Interfund Transfers In Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,429,929.35
Division 680 - Transfers Between Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,429,929.35
REVENUE TOTALS		\$3,929,500.00	\$29,960.40	\$1,591,838.35	\$2,337,661.65	41%	\$11,987,042.54
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5110	Temp Wages						
5110.001	Regular Salaries/Wages	49,223.10	3,188.16	18,200.94	31,022.16	37	64,166.15
5110.002	Holidays	.00	177.12	1,328.40	(1,328.40)	+++	2,965.90
5110.003	Sick Leave	.00	.00	71.96	(71.96)	+++	1,279.99
5110.004	Overtime	9,500.00	33.21	199.28	9,300.72	2	844.76
5110.010	Temp Wages	62,680.00	.00	2,694.50	59,985.50	4	22,538.50
5110 - Temp Wages Totals		\$121,403.10	\$3,398.49	\$22,495.08	\$98,908.02	19%	\$91,795.30
5120	Workmen's Compensation						
5120.001	Annual Leave	21,023.00	177.12	2,352.38	18,670.62	11	11,479.83



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Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5120.002	SBS	8,546.76	219.18	1,523.12	7,023.64	18	5,914.91
5120.003	Medicare	2,021.68	51.85	360.29	1,661.39	18	1,399.11
5120.004	PERS	12,259.08	786.63	4,763.63	7,495.45	39	132,364.85
5120.005	Health Insurance	10,559.88	883.86	5,303.16	5,256.72	50	20,451.28
5120.006	Life Insurance	14.16	1.18	7.08	7.08	50	23.60
5120.007	Workmen's Compensation	4,882.87	20.39	138.77	4,744.10	3	521.16
5120 - Workmen's Compensation Totals		\$59,307.43	\$2,140.21	\$14,448.43	\$44,859.00	24%	\$172,154.74
5201 Training and Travel							
5201.000	Training and Travel	4,000.00	.00	.00	4,000.00	0	3,675.05
5201 - Training and Travel Totals		\$4,000.00	\$0.00	\$0.00	\$4,000.00	0%	\$3,675.05
5202 Uniforms							
5202.000	Uniforms	250.00	.00	.00	250.00	0	224.00
5202 - Uniforms Totals		\$250.00	\$0.00	\$0.00	\$250.00	0%	\$224.00
5203 Solid Waste							
5203.004	Solid Waste	14,000.00	.00	.00	14,000.00	0	3,278.66
5203 - Solid Waste Totals		\$14,000.00	\$0.00	\$0.00	\$14,000.00	0%	\$3,278.66
5204 Cell Phone Stipend							
5204.000	Telephone	3,050.00	58.57	234.79	2,815.21	8	3,272.63
5204.001	Cell Phone Stipend	300.00	.00	.00	300.00	0	.00
5204 - Cell Phone Stipend Totals		\$3,350.00	\$58.57	\$234.79	\$3,115.21	7%	\$3,272.63
5205 Insurance							
5205.000	Insurance	79,875.00	3,224.87	19,368.72	60,506.28	24	43,843.67
5205 - Insurance Totals		\$79,875.00	\$3,224.87	\$19,368.72	\$60,506.28	24%	\$43,843.67
5206 Supplies							
5206.000	Supplies	5,000.00	.00	.00	5,000.00	0	2,064.85
5206 - Supplies Totals		\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$2,064.85
5207 Repairs & Maintenance							
5207.000	Repairs & Maintenance	.00	.00	.00	.00	+++	222.99
5207 - Repairs & Maintenance Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$222.99
5208 Bldg Repair & Maint							
5208.000	Bldg Repair & Maint	655.00	583.00	1,971.20	(1,316.20)	301	644.47
5208 - Bldg Repair & Maint Totals		\$655.00	\$583.00	\$1,971.20	(\$1,316.20)	301%	\$644.47



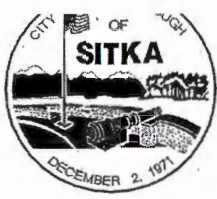
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Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration							
5211	Data Processing Fees						
5211.000	Data Processing Fees	51,404.00	4,283.67	25,702.02	25,701.98	50	55,140.00
	5211 - Data Processing Fees Totals	\$51,404.00	\$4,283.67	\$25,702.02	\$25,701.98	50%	\$55,140.00
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	2,550.00	.00	3,580.53	(1,030.53)	140	3,861.19
	5212 - Contracted/Purchased Serv Totals	\$2,550.00	\$0.00	\$3,580.53	(\$1,030.53)	140%	\$3,861.19
5214	Interdepartment Services						
5214.000	Interdepartment Services	365,824.00	29,773.68	170,077.31	195,746.69	46	385,583.32
	5214 - Interdepartment Services Totals	\$365,824.00	\$29,773.68	\$170,077.31	\$195,746.69	46%	\$385,583.32
5221	Transportation/Vehicles						
5221.000	Transportation/Vehicles	.00	182.69	1,982.89	(1,982.89)	+++	5,988.16
	5221 - Transportation/Vehicles Totals	\$0.00	\$182.69	\$1,982.89	(\$1,982.89)	+++	\$5,988.16
5222	Postage						
5222.000	Postage	.00	500.00	3,000.00	(3,000.00)	+++	4,919.22
	5222 - Postage Totals	\$0.00	\$500.00	\$3,000.00	(\$3,000.00)	+++	\$4,919.22
5224	Dues & Publications						
5224.000	Dues & Publications	1,800.00	235.00	990.00	810.00	55	1,009.95
	5224 - Dues & Publications Totals	\$1,800.00	\$235.00	\$990.00	\$810.00	55%	\$1,009.95
5226	Advertising						
5226.000	Advertising	.00	.00	125.00	(125.00)	+++	878.95
	5226 - Advertising Totals	\$0.00	\$0.00	\$125.00	(\$125.00)	+++	\$878.95
5227	Rent-Equipment						
5227.002	Rent-Equipment	.00	25.00	150.00	(150.00)	+++	300.00
	5227 - Rent-Equipment Totals	\$0.00	\$25.00	\$150.00	(\$150.00)	+++	\$300.00
5230	Bad Debts						
5230.000	Bad Debts	20,000.00	17,225.54	29,467.51	(9,467.51)	147	55,326.23
	5230 - Bad Debts Totals	\$20,000.00	\$17,225.54	\$29,467.51	(\$9,467.51)	147%	\$55,326.23
5231	Credit Card Expense						
5231.000	Credit Card Expense	53,000.00	1,614.50	28,130.54	24,869.46	53	49,288.91
	5231 - Credit Card Expense Totals	\$53,000.00	\$1,614.50	\$28,130.54	\$24,869.46	53%	\$49,288.91
5290	Other Expenses						
5290.000	Other Expenses	.00	178.34	239.64	(239.64)	+++	1,956.71
	5290 - Other Expenses Totals	\$0.00	\$178.34	\$239.64	(\$239.64)	+++	\$1,956.71



Income Statement

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 601 - Administration Totals		\$782,418.53	\$63,423.56	\$321,963.66	\$460,454.87	41%	\$885,429.00
Department 630 - Operations							
5110	Temp Wages						
5110.001	Regular Salaries/Wages	392,898.96	25,169.13	147,458.27	245,440.69	38	329,953.09
5110.002	Holidays	.00	1,974.71	8,283.40	(8,283.40)	+++	14,578.01
5110.003	Sick Leave	.00	743.73	13,632.04	(13,632.04)	+++	14,958.98
5110.004	Overtime	.00	300.51	5,530.16	(5,530.16)	+++	8,302.77
5110.010	Temp Wages	.00	1,785.00	18,412.25	(18,412.25)	+++	33,723.00
5110 - Temp Wages Totals		\$392,898.96	\$29,973.08	\$193,316.12	\$199,582.84	49%	\$401,515.85
5120	Workmen's Compensation						
5120.001	Annual Leave	.00	2,433.14	20,084.50	(20,084.50)	+++	34,521.76
5120.002	SBS	24,084.82	1,991.13	13,109.13	10,975.69	54	26,784.29
5120.003	Medicare	5,697.04	474.64	3,114.59	2,582.45	55	6,369.86
5120.004	PERS	86,437.71	6,702.01	41,946.54	44,491.17	49	110,054.85
5120.005	Health Insurance	162,300.48	13,572.56	81,435.36	80,865.12	50	143,320.52
5120.006	Life Insurance	99.12	8.26	49.56	49.56	50	99.12
5120.007	Workmen's Compensation	25,145.27	2,078.79	13,532.83	11,612.44	54	28,708.44
5120 - Workmen's Compensation Totals		\$303,764.44	\$27,260.53	\$173,272.51	\$130,491.93	57%	\$349,858.84
5201	Training and Travel						
5201.000	Training and Travel	2,000.00	.00	1,363.33	636.67	68	2,990.31
5201 - Training and Travel Totals		\$2,000.00	\$0.00	\$1,363.33	\$636.67	68%	\$2,990.31
5202	Uniforms						
5202.000	Uniforms	2,500.00	.00	204.51	2,295.49	8	2,098.84
5202 - Uniforms Totals		\$2,500.00	\$0.00	\$204.51	\$2,295.49	8%	\$2,098.84
5203	Solid Waste						
5203.001	Electric	100,000.00	32,803.14	284,964.33	(184,964.33)	285	201,772.98
5203.004	Solid Waste	8,000.00	.00	.00	8,000.00	0	6,416.68
5203 - Solid Waste Totals		\$108,000.00	\$32,803.14	\$284,964.33	(\$176,964.33)	264%	\$208,189.66
5204	Cell iPhone Stipend						
5204.001	Cell Phone Stipend	600.00	75.00	450.00	150.00	75	900.00
5204 - Cell Phone Stipend Totals		\$600.00	\$75.00	\$450.00	\$150.00	75%	\$900.00
5206	Supplies						
5206.000	Supplies	15,000.00	1,541.82	5,471.55	9,528.45	36	19,614.33
5206 - Supplies Totals		\$15,000.00	\$1,541.82	\$5,471.55	\$9,528.45	36%	\$19,614.33



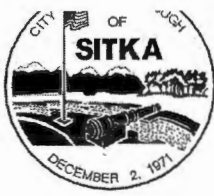
Income Statement

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5207	Crush derelict boats						
5207.000	Repairs & Maintenance	142,900.00	5,786.23	36,137.29	106,762.71	25	53,419.71
5207.001	Boat Repair and Maintenance	4,000.00	.00	462.37	3,537.63	12	1,403.53
5207.002	Crush derelict boats	5,000.00	.00	.00	5,000.00	0	6,000.00
	5207 - Crush derelict boats Totals	\$151,900.00	\$5,786.23	\$36,599.66	\$115,300.34	24%	\$60,823.24
5208	Bldg Repair & Maint						
5208.000	Bldg Repair & Maint	1,800.00	.00	.00	1,800.00	0	.00
	5208 - Bldg Repair & Maint Totals	\$1,800.00	\$0.00	\$0.00	\$1,800.00	0%	\$0.00
5212	Contracted/Purchased Serv						
5212.000	Contracted/Purchased Serv	182,626.02	13,391.66	54,598.15	128,027.87	30	116,793.40
	5212 - Contracted/Purchased Serv Totals	\$182,626.02	\$13,391.66	\$54,598.15	\$128,027.87	30%	\$116,793.40
5214	Interdepartment Services						
5214.000	Interdepartment Services	.00	.00	.00	.00	+++	5,708.28
	5214 - Interdepartment Services Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$5,708.28
5221	Transportation/Vehicles						
5221.000	Transportation/Vehicles	61,700.00	6,722.81	30,028.66	31,671.34	49	50,954.01
	5221 - Transportation/Vehicles Totals	\$61,700.00	\$6,722.81	\$30,028.66	\$31,671.34	49%	\$50,954.01
5222	Postage						
5222.000	Postage	5,000.00	.00	.00	5,000.00	0	.00
	5222 - Postage Totals	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0%	\$0.00
5223	Tools & Small Equipment						
5223.000	Tools & Small Equipment	10,000.00	.00	733.09	9,266.91	7	1,657.72
	5223 - Tools & Small Equipment Totals	\$10,000.00	\$0.00	\$733.09	\$9,266.91	7%	\$1,657.72
5226	Advertising						
5226.300	Advertising	3,000.00	90.65	888.10	2,111.90	30	257.30
	5226 - Advertising Totals	\$3,000.00	\$90.65	\$888.10	\$2,111.90	30%	\$257.30
5227	Rent-Equipment						
5227.002	Rent-Equipment	1,000.00	.00	328.60	671.40	33	193.20
	5227 - Rent-Equipment Totals	\$1,000.00	\$0.00	\$328.60	\$671.40	33%	\$193.20
5290	Other Expenses						
5290.000	Other Expenses	.00	.00	.00	.00	+++	25.00
	5290 - Other Expenses Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$25.00
	Department 630 - Operations Totals	\$1,241,789.42	\$117,644.92	\$782,218.61	\$459,570.81	63%	\$1,221,579.98



Income Statement

Through 12/31/16

Detail Listing

Included Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Enterprise Funds							
Fund 240 - Harbor Fund							
EXPENSE							
Division 600 - Operations							
Department 680 - Transfer to Other Funds							
7200	Interfund Transfers Out						
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	255,000.00
7200 - Interfund Transfers Out Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$255,000.00
Department 680 - Transfer to Other Funds Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$255,000.00
Division 600 - Operations Totals		\$2,024,207.95	\$181,068.48	\$1,104,182.27	\$920,025.68	55%	\$2,362,008.98
Division 640 - Depreciation/Amortization							
6203	Depreciation-Harbors						
6203.000	Depreciation-Harbors	.00	86,487.80	518,926.80	(518,926.80)	+++	1,037,853.69
6203 - Depreciation-Harbors Totals		\$0.00	\$86,487.80	\$518,926.80	(\$518,926.80)	+++	\$1,037,853.69
6205	Depreciation-Buildings						
6205.000	Depreciation-Buildings	.00	1,093.95	6,563.70	(6,563.70)	+++	13,127.38
6205 - Depreciation-Buildings Totals		\$0.00	\$1,093.95	\$6,563.70	(\$6,563.70)	+++	\$13,127.38
6206	Depreciation-Machinery						
6206.000	Depreciation-Machinery	.00	2,952.35	17,714.10	(17,714.10)	+++	35,428.27
6206 - Depreciation-Machinery Totals		\$0.00	\$2,952.35	\$17,714.10	(\$17,714.10)	+++	\$35,428.27
Division 640 - Depreciation/Amortization Totals		\$0.00	\$90,534.10	\$543,204.60	(\$543,204.60)	+++	\$1,086,409.34
Division 650 - Debt Payments							
5295	Interest Expense						
5295.000	Interest Expense	173,543.00	13,241.67	79,933.29	93,609.71	46	143,614.84
5295 - Interest Expense Totals		\$173,543.00	\$13,241.67	\$79,933.29	\$93,609.71	46%	\$143,614.84
5297	Debt Admin Expense						
5297.000	Debt Admin Expense	.00	.00	.00	.00	+++	2,750.00
5297 - Debt Admin Expense Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,750.00
7301	Note: Principal Payments						
7301.000	Note Principal Payments	190,349.00	.00	.00	190,349.00	0	.00
7301 - Note Principal Payments Totals		\$190,349.00	\$0.00	\$0.00	\$190,349.00	0%	\$0.00
Division 650 - Debt Payments Totals		\$363,892.00	\$13,241.67	\$79,933.29	\$283,958.71	22%	\$146,364.84
EXPENSE TOTALS		\$2,388,099.95	\$284,844.25	\$1,727,320.16	\$660,779.79	72%	\$3,594,783.16
Fund 240 - Harbor Fund Totals							
REVENUE TOTALS		3,929,500.00	29,960.40	1,591,838.35	2,337,661.65	41%	11,987,042.54
EXPENSE TOTALS		2,388,099.95	284,844.25	1,727,320.16	660,779.79	72%	3,594,783.16
Fund 240 - Harbor Fund Net Gain (Loss)		\$1,541,400.05	(\$254,883.85)	(\$135,481.81)	(\$1,676,881.86)	(9%)	\$8,392,259.38



Income Statement

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Enterprise Funds Totals						
	REVENUE TOTALS	3,929,500.00	29,960.40	1,591,838.35	2,337,661.65	41%	11,987,042.54
	EXPENSE TOTALS	2,388,099.95	284,844.25	1,727,320.16	660,779.79	72%	3,594,783.16
Fund Type	Enterprise Funds Net Gain (Loss)	\$1,541,400.05	(\$254,883.85)	(\$135,481.81)	(\$1,676,881.86)	(9%)	\$8,392,259.38
Fund Category	Proprietary Funds Totals						
	REVENUE TOTALS	3,929,500.00	29,960.40	1,591,838.35	2,337,661.65	41%	11,987,042.54
	EXPENSE TOTALS	2,388,099.95	284,844.25	1,727,320.16	660,779.79	72%	3,594,783.16
Fund Category	Proprietary Funds Net Gain (Loss)	\$1,541,400.05	(\$254,883.85)	(\$135,481.81)	(\$1,676,881.86)	(9%)	\$8,392,259.38
	Grand Totals						
	REVENUE TOTALS	3,929,500.00	29,960.40	1,591,838.35	2,337,661.65	41%	11,987,042.54
	EXPENSE TOTALS	2,388,099.95	284,844.25	1,727,320.16	660,779.79	72%	3,594,783.16
	Grand Total Net Gain (Loss)	\$1,541,400.05	(\$254,883.85)	(\$135,481.81)	(\$1,676,881.86)	(9%)	\$8,392,259.38



Income Statement

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category Proprietary Funds							
Fund Type Capital Projects Funds							
Fund 750 - Capital Project-Harbor							
REVENUE							
Division 300 - Revenue							
Department 310 - State Revenue							
3101 Grant Revenue							
3101.005	Grant Revenue	.00	.00	.00	.00	+++	2,142,661.00
3101 - Grant Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,142,661.00
Department 310 - State Revenue Totals							
Department 310 - State Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,142,661.00
Department 390 - Cash Basis Receipts							
3950 Transfer In Harbor							
3950.240	Transfer In Harbor	.00	.00	.00	.00	+++	155,000.00
3950 - Transfer In Harbor Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$155,000.00
Department 390 - Cash Basis Receipts Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$155,000.00
Division 300 - Revenue Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,297,661.00
REVENUE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$2,297,661.00
EXPENSE							
Division 600 - Operations							
Department 630 - Operations							
5206 Supplies							
5206.000	Supplies	.00	.00	.00	.00	+++	20,550.23
5206 - Supplies Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	\$20,550.23
5212 Contracted/Purchased Serv							
5212.000	Contracted/Purchased Serv	739,207.78	8,042.84	(113,679.68)	852,887.46	(15)	5,102,571.87
5212 - Contracted/Purchased Serv Totals		\$739,207.78	\$8,042.84	(\$113,679.68)	\$852,887.46	(15%)	\$5,102,571.87
5214 Interdepartment Services							
5214.000	Interdepartment Services	.00	5,019.45	10,833.79	(10,833.79)	+++	34,760.32
5214 - Interdepartment Services Totals		\$0.00	\$5,019.45	\$10,833.79	(\$10,833.79)	+++	\$34,760.32
Department 630 - Operations Totals		\$739,207.78	\$13,062.29	(\$102,845.89)	\$842,053.67	(14%)	\$5,157,882.42
Department 670 - Fixed Assets							
7150 Capitalized Cont/Services							
7150.000	Capitalized Cont/Services	.00	.00	.00	.00	+++	(5,157,882.42)
7150 - Capitalized Cont/Services Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$5,157,882.42)
Department 670 - Fixed Assets Totals		\$0.00	\$0.00	\$0.00	\$0.00	+++	(\$5,157,882.42)



Income Statement

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	Prior Year Total Actual
Fund Category	Proprietary Funds						
Fund Type	Capital Projects Funds						
Fund	750 - Capital Project-Harbor						
	EXPENSE						
	Division 600 - Operations						
	Department 680 - Transfer to Other Funds						
7200	Interfund Transfers Out						
7200.000	Interfund Transfers Out	.00	.00	.00	.00	+++	8,429,929.35
	7200 - Interfund Transfers Out Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,429,929.35
	Department 680 - Transfer to Other Funds Totals	\$0.00	\$0.00	\$0.00	\$0.00	+++	\$8,429,929.35
	Division 600 - Operations Totals	\$739,207.78	\$13,062.29	(\$102,845.89)	\$842,053.67	(14%)	\$8,429,929.35
	EXPENSE TOTALS	\$739,207.78	\$13,062.29	(\$102,845.89)	\$842,053.67	(14%)	\$8,429,929.35
	Fund 750 - Capital Project-Harbor Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	2,297,661.00
	EXPENSE TOTALS	739,207.78	13,062.29	(102,845.89)	842,053.67	(14%)	8,429,929.35
Fund	750 - Capital Project-Harbor Net Gain (Loss)	(\$739,207.78)	(\$13,062.29)	\$102,845.89	\$842,053.67	(14%)	(\$6,132,268.35)
	Fund Type Capital Projects Funds Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	2,297,661.00
	EXPENSE TOTALS	739,207.78	13,062.29	(102,845.89)	842,053.67	(14%)	8,429,929.35
Fund Type	Capital Projects Funds Net Gain (Loss)	(\$739,207.78)	(\$13,062.29)	\$102,845.89	\$842,053.67	(14%)	(\$6,132,268.35)
	Fund Category Proprietary Funds Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	2,297,661.00
	EXPENSE TOTALS	739,207.78	13,062.29	(102,845.89)	842,053.67	(14%)	8,429,929.35
Fund Category	Proprietary Funds Net Gain (Loss)	(\$739,207.78)	(\$13,062.29)	\$102,845.89	\$842,053.67	(14%)	(\$6,132,268.35)
	Grand Totals						
	REVENUE TOTALS	.00	.00	.00	.00	+++	2,297,661.00
	EXPENSE TOTALS	739,207.78	13,062.29	(102,845.89)	842,053.67	(14%)	8,429,929.35
	Grand Total Net Gain (Loss)	(\$739,207.78)	(\$13,062.29)	\$102,845.89	\$842,053.67	(14%)	(\$6,132,268.35)



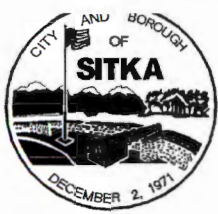
Balance Sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1027	Change in FMV-Investments				
1027.000	Change in FMV-Investments	143,569.70	143,569.70	.00	.00
	1027 - Change in FMV-Investments Totals	\$143,569.70	\$143,569.70	\$0.00	0.00%
1030	Investment-Central Trea.				
1030.100	Investment-Central Trea.	6,629,460.24	5,347,680.60	1,281,779.64	23.97
	1030 - Investment-Central Trea. Totals	\$6,629,460.24	\$5,347,680.60	\$1,281,779.64	23.97%
1050	Allowance - Doubtful Acct				
1050.000	Accts Rec.-Misc Billing	17,222.31	419.50	16,802.81	4,005.44
1050.030	Accts Rec.-Other	(55,072.86)	14,153.43	(69,226.29)	(489.11)
1050.050	Accts Rec.-Collections	131,057.00	110,353.09	20,703.91	18.76
1050.060	Accts Rec.- State	.00	879,792.89	(879,792.89)	(100.00)
1050.070	Accts Rec.- Federal	.00	25,661.45	(25,661.45)	(100.00)
1050.900	Allowance - Doubtful Acct	(131,057.00)	(110,353.09)	(20,703.91)	(18.76)
	1050 - Allowance - Doubtful Acct Totals	(\$37,850.55)	\$920,027.27	(\$957,877.82)	(104.11%)
1200	Prepaid Workers Compensation Insurance				
1200.020	Prepaid Insurance	19,368.73	.00	19,368.73	+++
1200.030	Prepaid Workers Compensation Insurance	13,883.08	(2,346.24)	16,229.32	691.72
	1200 - Prepaid Workers Compensation Insurance Totals	\$33,251.81	(\$2,346.24)	\$35,598.05	1,517.24%
1500	Land - Harbor				
1500.240	Land - Harbor	90,000.00	90,000.00	.00	.00
	1500 - Land - Harbor Totals	\$90,000.00	\$90,000.00	\$0.00	0.00%
1510	Land Improvements				
1510.000	Land Improvements	1,298,771.69	1,298,771.69	.00	.00
	1510 - Land Improvements Totals	\$1,298,771.69	\$1,298,771.69	\$0.00	0.00%
1530	Fish Waste Disposal Boat				
1530.001	ANB Harbor	8,647,271.61	8,647,271.61	.00	.00
1530.002	Crescent Harbor	3,640,881.64	3,640,881.64	.00	.00
1530.003	Ellason Harbor	8,458,584.66	8,458,584.66	.00	.00
1530.004	Grid for Harbors	586,279.73	586,279.73	.00	.00
1530.005	Seaplane Float	301,874.52	301,874.52	.00	.00
1530.006	Work Float	512,991.50	512,991.50	.00	.00
1530.007	Sealing Harbor	2,382,401.67	2,382,401.67	.00	.00
1530.008	Port Facility Harbor	195,001.44	195,001.44	.00	.00
1530.009	Thomsen Harbor	5,463,078.82	5,463,078.82	.00	.00
1530.010	Parking Lots	38,400.00	38,400.00	.00	.00



Balance Sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1530.011	Fish Waste Disposal Boat	269,316.36	269,316.36	.00	.00
1530 - Fish Waste Disposal Boat Totals		\$30,496,081.95	\$30,496,081.95	\$0.00	0.00%
1540 Buildings					
1540.000	Buildings	394,723.32	394,723.32	.00	.00
1540 - Buildings Totals		\$394,723.32	\$394,723.32	\$0.00	0.00%
1550 Machinery & Equipment					
1550.000	Machinery & Equipment	241,163.83	241,163.83	.00	.00
1550 - Machinery & Equipment Totals		\$241,163.83	\$241,163.83	\$0.00	0.00%
1590 Construction in Progress					
1590.000	Construction in Progress	(6.00)	(6.00)	.00	.00
1590 - Construction in Progress Totals		(\$6.00)	(\$6.00)	\$0.00	0.00%
1610 Accumulated Depr. Land Im					
1610.000	Accumulated Depr. Land Im	(574,933.21)	(558,102.61)	(16,830.60)	(3.02)
1610 - Accumulated Depr. Land Im Totals		(\$574,933.21)	(\$558,102.61)	(\$16,830.60)	(3.02%)
1630 Accumulated Depreciation Fish Waste Boat					
1530.000	Accumulated Depr Harbor	.23	.23	.00	.00
1530.001	Accumulated Depr ANB Harb	(1,387,986.53)	(1,191,277.79)	(196,708.74)	(16.51)
1530.002	Accumulated Depr Crescent	(2,350,865.72)	(2,274,039.74)	(76,825.98)	(3.38)
1530.003	Accumulated Depr Eliason	(3,897,422.61)	(3,786,653.61)	(110,769.00)	(2.93)
1530.004	Accumulated Depr Grid	(586,279.73)	(586,279.73)	.00	.00
1530.005	Accumulated Depr Seaplane	(186,874.00)	(186,874.00)	.00	.00
1530.006	Accumulated Depr Work Flt	(468,955.90)	(466,652.80)	(2,303.10)	(.49)
1530.007	Accumulated Depr Sealing	(1,612,045.65)	(1,565,804.73)	(46,240.92)	(2.95)
1530.008	Accumulated Depr Port Fac	(195,001.44)	(195,001.44)	.00	.00
1530.009	Accumulated Depr Thomsen	(1,229,192.47)	(1,160,904.01)	(68,288.46)	(5.88)
1530.010	Parking Lots	(13,440.00)	(12,480.00)	(960.00)	(7.69)
1530.011	Accumulated Depreciation Fish Waste Boat	(67,329.08)	(53,863.28)	(13,465.80)	(25.00)
1630 - Accumulated Depreciation Fish Waste Boat Totals		(\$11,995,392.90)	(\$11,479,830.90)	(\$515,562.00)	(4.49%)
1640 Accumulated Depr Building					
1640.000	Accumulated Depr Building	(382,876.34)	(376,312.64)	(6,563.70)	(1.74)
1640 - Accumulated Depr Building Totals		(\$382,876.34)	(\$376,312.64)	(\$6,563.70)	(1.74%)
1650 Accumulated Depr Equipmnt					
1650.000	Accumulated Depr Equipmnt	(234,329.55)	(230,081.25)	(4,248.30)	(1.85)
1650 - Accumulated Depr Equipmnt Totals		(\$234,329.55)	(\$230,081.25)	(\$4,248.30)	(1.85%)



Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Enterprise Funds					
Fund 240 - Harbor Fund					
ASSETS					
1800	2013 Debt Serv Reserve Fd				
1800.060	2013 Debt Serv Reserve Fd	324,854.06	322,299.28	2,554.78	.79
1800 - 2013 Debt Serv Reserve Fd Totals		\$324,854.06	\$322,299.28	\$2,554.78	0.79%
1825	Deferred Outflow Pension				
1825.000	Deferred Outflow Pension	130,668.00	130,668.00	.00	.00
1825 - Deferred Outflow Pension Totals		\$130,668.00	\$130,668.00	\$0.00	0.00%
ASSETS TOTALS		\$26,557,156.05	\$26,738,306.00	(\$181,149.95)	(0.68%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020	Accounts Payable				
2020.000	Accounts Payable	.00	43,251.43	(43,251.43)	(100.00)
2020 - Accounts Payable Totals		\$0.00	\$43,251.43	(\$43,251.43)	(100.00%)
2025	Interfund Payable				
2025.000	Interfund Payable	100,000.00	100,000.00	.00	.00
2025 - Interfund Payable Totals		\$100,000.00	\$100,000.00	\$0.00	0.00%
2060	Compensated Absences Pay.				
2060.000	Compensated Absences Pay.	46,851.58	46,851.58	.00	.00
2060 - Compensated Absences Pay. Totals		\$46,851.58	\$46,851.58	\$0.00	0.00%
2200	Interest Payable-Bonds				
2200.001	Interest Payable-Bonds	66,208.35	68,625.06	(2,416.71)	(3.52)
2200 - Interest Payable-Bonds Totals		\$66,208.35	\$68,625.06	(\$2,416.71)	(3.52%)
2500	Net Pension Liability				
2500.017	2013 Bond Series 1	3,565,000.00	3,565,000.00	.00	.00
2500.019	Premium on 2013 Bonds	522,311.16	522,311.16	.00	.00
2500.500	Notes Payable-State	589,526.03	589,526.03	.00	.00
2500.900	Net Pension Liability	741,203.00	741,203.00	.00	.00
2500 - Net Pension Liability Totals		\$5,418,040.19	\$5,418,040.19	\$0.00	0.00%
2700	Deferred Inflow Pension				
2700.300	Deferred Inflow Pension	13,122.00	13,122.00	.00	.00
2700 - Deferred Inflow Pension Totals		\$13,122.00	\$13,122.00	\$0.00	0.00%
LIABILITIES TOTALS		\$5,644,222.12	\$5,689,890.26	(\$45,668.14)	(0.80%)
FUND EQUITY					
2800	Contributed Cap.-Local				
2800.001	Contributed Cap.-Federal	255,047.27	255,047.27	.00	.00
2800.002	Contributed Cap.-State	6,630,333.85	6,630,333.85	.00	.00



Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category	Proprietary Funds				
Fund Type	Enterprise Funds				
Fund	240 - Harbor Fund				
	FUND EQUITY				
2800.003	Contributed Cap.-Local	698,765.18	698,765.18	.00	.00
	2800 - Contributed Cap.-Local Totals	\$7,584,146.30	\$7,584,146.30	\$0.00	0.00%
2900	Reserve for Encumbrances				
2900.010	Reserve for Encumbrances	1,997.25	1,997.25	.00	.00
	2900 - Reserve for Encumbrances Totals	\$1,997.25	\$1,997.25	\$0.00	0.00%
2910	Designated-Capital Project				
2910.140	Designated-Capital Project	(48,000.00)	(48,000.00)	.00	.00
	2910 - Designated-Capital Project Totals	(\$48,000.00)	(\$48,000.00)	\$0.00	0.00%
2920	Post Soft Close Entries				
2920.000	Undesignated/Re. Earnings	13,303,955.44	13,303,955.44	.00	.00
2920.500	Post Soft Close Entries	208,314.00	208,314.00	.00	.00
	2920 - Post Soft Close Entries Totals	\$13,512,269.44	\$13,512,269.44	\$0.00	0.00%
2965	P/Y Encumbrance Control				
2965.000	P/Y Encumbrance Control	(1,997.25)	(1,997.25)	.00	.00
	2965 - P/Y Encumbrance Control Totals	(\$1,997.25)	(\$1,997.25)	\$0.00	0.00%
	FUND EQUITY TOTALS Prior to Current Year Changes	\$21,048,415.74	\$21,048,415.74	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	(1,591,838.35)			
	Fund Expenses	1,727,320.16			
	FUND EQUITY TOTALS	\$20,912,933.93	\$21,048,415.74	(\$135,481.81)	(0.64%)
	LIABILITIES AND FUND EQUITY TOTALS	\$26,557,156.05	\$26,738,306.00	(\$181,149.95)	(0.68%)
	Fund 240 - Harbor Fund Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Type Enterprise Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Fund Category Proprietary Funds Totals	\$0.00	\$0.00	\$0.00	+++
	Grand Totals	\$0.00	\$0.00	\$0.00	+++



Balance sheet

Through 12/31/16

Detail Listing

Include Rollup Account/Rollup to Account

Account	Account Description	Current YTD Balance	Prior Year Total Actual	Net Change	Change %
Fund Category Proprietary Funds					
Fund Type Capital Projects Funds					
Fund 750 - Capital Project-Harbor					
ASSETS					
1030	Investment-Central Trea.				
1030.100	Investment-Central Trea.	534,847.53	(77,135.36)	611,982.89	793.39
1030 - Investment-Central Trea. Totals		\$534,847.53	(\$77,135.36)	\$611,982.89	793.39%
1050	Accts Rec.- State				
1050.060	Accts Rec.- State	.00	803,498.00	(803,498.00)	(100.00)
1050 - Accts Rec.- State Totals		\$0.00	\$803,498.00	(\$803,498.00)	(100.00%)
1590	Construction in Progress				
1590.000	Construction in Progress	5,767,149.45	5,767,149.45	.00	.00
1590 - Construction in Progress Totals		\$5,767,149.45	\$5,767,149.45	\$0.00	0.00%
ASSETS TOTALS		\$6,301,996.98	\$6,493,512.09	(\$191,515.11)	(2.95%)
LIABILITIES AND FUND EQUITY					
LIABILITIES					
2020	Accounts Payable				
2020.000	Accounts Payable	.00	294,361.00	(294,361.00)	(100.00)
2020 - Accounts Payable Totals		\$0.00	\$294,361.00	(\$294,361.00)	(100.00%)
2023	Retainage Payable				
2023.000	Retainage Payable	252,324.80	252,324.80	.00	.00
2023 - Retainage Payable Totals		\$252,324.80	\$252,324.80	\$0.00	0.00%
LIABILITIES TOTALS		\$252,324.80	\$546,685.80	(\$294,361.00)	(53.84%)
FUND EQUITY					
2910	Designated-Capital Project				
2910.140	Designated-Capital Project	121,151.95	121,151.95	.00	.00
2910 - Designated-Capital Project Totals		\$121,151.95	\$121,151.95	\$0.00	0.00%
2920	Undesignated/Re. Earnings				
2920.000	Undesignated/Re. Earnings	11,957,942.69	11,957,942.69	.00	.00
2920 - Undesignated/Re. Earnings Totals		\$11,957,942.69	\$11,957,942.69	\$0.00	0.00%
FUND EQUITY TOTALS Prior to Current Year Changes		\$12,079,094.64	\$12,079,094.64	\$0.00	0.00%
	Prior Year Fund Equity Adjustment	.00			
	Fund Revenues	.00			
	Fund Expenses	(102,845.89)			
FUND EQUITY TOTALS		\$12,181,940.53	\$12,079,094.64	\$102,845.89	0.85%
LIABILITIES AND FUND EQUITY TOTALS		\$12,434,265.33	\$12,625,780.44	(\$191,515.11)	(1.52%)
Fund 750 - Capital Project-Harbor Totals		(\$6,132,268.35)	(\$6,132,268.35)	\$0.00	0.00%
Fund Type Capital Projects Funds Totals		(\$6,132,268.35)	(\$6,132,268.35)	\$0.00	0.00%
Fund Category Proprietary Funds Totals		(\$6,132,268.35)	(\$6,132,268.35)	\$0.00	0.00%
Grand Totals		(\$6,132,268.35)	(\$6,132,268.35)	\$0.00	0.00%